

WASHINGTON METROPOLITAN AREA TRANSIT COMMISSION

WASHINGTON, D. C.

ORDER NO. 2084

IN THE MATTER OF:

Served February 22, 1980

Application of ATWOOD'S TRANSPORT)
LINES, INC. for Authority to)
Increase Rates)

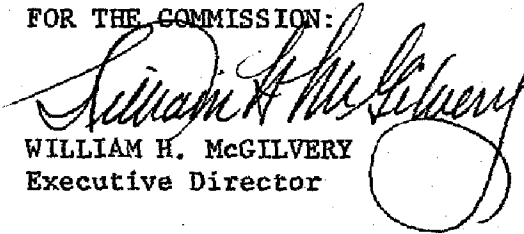
Case No. AP-80-01

On January 3, 1980, Atwood's Transport Lines, Inc., filed its WMATC Tariff No. 29 proposing to cancel WMATC Tariff No. 27 and to increase rates charged by Atwood's for regular-route, special and charter operations within the Metropolitan District. By Order No. 2081, served February 1, 1980, the tendered tariff was suspended and a public hearing on the matter was scheduled to commence on March 26, 1980.

Pursuant to Commission Rule No. 56, additional data must be supplied to more fully explain the method and basis for allocations and estimates used in preparing the exhibits heretofore filed by the applicant in support of the tendered tariff.

THEREFORE, IT IS ORDERED that six copies of a full and complete response to the data requests appended to this order be filed by the applicant no later than Wednesday, March 5, 1980, unless otherwise ordered.

FOR THE COMMISSION:


WILLIAM H. MCGILVERY
Executive Director

Data Request to Atwood's Transportation Lines, Inc.
by the
Washington Metropolitan Area Transmission Commission Staff

1. Please provide, for each month from October 1978 through October 1979 inclusive, copies of the Company's financial and operating reports. Such reports should include income statements, balance sheets and other financial statements prepared according to the ICC System of Accounts (or similar level of detail) and operating data concerning mileage, revenues and passengers by type of service and by jurisdiction equipment in service and mileage by individual or category of revenue equipment in service. The monthly income statements should for the months November 1978 through October 1979, be in a form such that all of the per books amounts shown on each line of column 1 of Exhibit 3 appended to Mr. Larry Kinard's testimony, can be derived by addition.
2. Provide a copy of the tariff or statement of the rates charged for racetrack service.
3. If any of the revenue, expense or operating entries in the operating and financial reports requested in Item 1 above are considered atypical, relative to a normal operating year, by Atwood's, indicate which items are atypical and why the company believes that is so.
4. Provide a statement and workpapers showing why the State Income Tax per books for the twelve months ended October 31, 1979, is negative, as shown on Exhibit 3, appended to the testimony of Mr. Larry Kinard.
5. Provide the per books income statement for the twelve months ended October 31, 1978, in the same form as that shown in column 1 of Exhibit 3, appended to Mr. Larry Kinard's testimony.
6. Provide workpapers showing all data used and assumptions made, including the basis for each of the assumptions, underlying each of the adjustments shown on Exhibit 4, appended to Mr. Larry Kinard's testimony.
7. Regarding column 8 of Exhibit 3, appended to Mr. Larry Kinard's testimony, provide a complete listing of each individual form of service or business activity included in the category entitled "All Other". The list should include all other types of service, by jurisdiction, and the revenues for each category.

8. Provide workpapers including all data used, assumptions made and the basis for each of the assumptions, for each of the following line items, which show how the number in column 3 of Exhibit 3, appended to Mr. Larry Kinard's testimony, was distributed among columns 4, 5, 6, 7 and 8 on the exhibit:

- a. line 1, regular route revenue (\$253,129);
- b. line 2, charter revenue (\$4,146,870);
- c. line 3, sightseeing revenue (\$2,282,030);
- d. line 4, racetrack revenue (\$248,631);
- e. line 5, other revenue (\$42,632);
- f. line 7, maintenance expense (\$1,258,247);
- g. line 8, transportation expense (\$2,955,226);
- h. line 9, station expense (\$528,045);
- i. line 10, traffic solit. and advertising (\$272,307);
- j. line 11, insurance and safety (\$439,342);
- k. line 12, administrative and general expense (\$428,782);
- l. line 13, depreciation expense (\$499,286);
- m. line 14, operating tax and licenses expense (\$407,163);
- n. line 15, operating rents expense (\$205,879);
- o. line 17, state income tax expense (-\$1,469); and
- p. line 18, federal income tax expense (-\$3,318).

For all direct assignments, describe in detail the basis for the assignment. For each allocation made, provide the data used in the allocation calculation, the rationale for the method of allocation and the data which would be used in making the allocation to each class, including the subclasses within the "All Other" category. The response to the request will be considered complete when data sufficient to demonstrate both the logic and mathematical accuracy supporting the allocations and assignments has been supplied.

9. For the revenue category "Other", indicate what each of the individual sources of the revenue are.
10. Indicate which, if any, of the expenses shown in column 1 or column 3 of Exhibit 3, appended to Mr. Larry Kinard's testimony, are paid to an affiliate of Atwood's. If any of the expenses are paid to an affiliate, indicate who the affiliate is, how much was paid by month, which line on the exhibit includes the payment and for what service or good the payment was made.
11. Indicate the dollar amount of the requested increase, by service category, and the requested operating ratio associated with the rate increase request.

12. Provide workpapers showing all data used and assumptions made, including the basis for each of the assumptions, underlying each of the exhibits shown on Exhibit 6, appended to Mr. Larry Kinard's testimony.
13. Provide a copy of all of the studies referred to on Supplement 1, page 2 described as:

"studies performed by the Company have resulted average MPG for over-the-road runs of 6.2."
14. Provide the workpapers used in the analysis underlying the depreciation expense adjustment, referenced as adjustment No. 6 on page 2 of Exhibit 4.